

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16207801300000
City of Walnut
P.O. Box 326
Walnut, IA 51577

CITY OF WALNUT, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	291,750		291,750	285,196
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	291,750		291,750	285,196
Delinquent property taxes	0		0	
TIF revenues	99,224		99,224	108,188
Other city taxes	156,671	0	156,671	223,149
Licenses and permits	2,905	0	2,905	1,450
Use of money and property	7,244	0	7,244	5,681
Intergovernmental	669,570	0	669,570	1,101,539
Charges for fees and service	78,274	206,699	284,973	296,500
Special assessments	0	0	0	
Miscellaneous	66,537	0	66,537	30,520
Other financing sources	196,669	178,392	375,061	193,768
Total revenues and other sources	1,568,844	385,091	1,953,935	2,245,991
Expenditures and Other Financing Uses				
Public safety	67,665	0	67,665	84,011
Public works	189,949	0	189,949	269,184
Health and social services	0	0	0	
Culture and recreation	49,288	0	49,288	85,688
Community and economic development	51,415	0	51,415	110,600
General government	170,920	0	170,920	221,778
Debt service	90,380	0	90,380	91,380
Capital projects	646,084	0	646,084	1,256,335
Total governmental activities expenditures	1,265,701	0	1,265,701	2,118,976
Business type activities	0	334,765	334,765	524,530
Total ALL expenditures	1,265,701	334,765	1,600,466	2,643,506
Other financing uses, including transfers out	208,750	5,000	213,750	193,768
Total ALL expenditures/And other financing uses	1,474,451	339,765	1,814,216	2,837,274
Excess revenues and other sources over (Under) Expenditures/And other financing uses	94,393	45,326	139,719	-591,283
Beginning fund balance July 1, 2016	1,869,638	314,219	2,183,857	2,183,857
Ending fund balance June 30, 2017	1,964,031	359,545	2,323,576	1,592,574

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 760,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 170,000
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,957,358

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		08-24-17	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Terri L. Abel	→	712	784-3443
Signature of Mayor or other City official (Name and Title)			Date signed
			8/17/2017

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WALNUT					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	197,780	93,970					291,750			291,750	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	197,780	93,970		0	0		291,750		T01	291,750	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	197,780	93,970		0	0	0	291,750			291,750	6			
7	TIF revenues			99,224				99,224		T01	99,224	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	464						464		T15	464	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	54,563						54,563		T19	54,563	13			
14	Other local option taxes	10,164				91,480		101,644		T09	101,644	14			
15	TOTAL OTHER CITY TAXES	65,191	0	0	0	91,480	0	156,671	0		156,671	15			
16	Section B - LICENSES AND PERMITS	2,905						2,905		T29	2,905	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,681				2,954		5,635		U20	5,635	18			
19	Rents and royalties	1,609						1,609		U40	1,609	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	4,290	0	0	0	2,954	0	7,244	0		7,244	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants					239,986		239,986		B50	239,986	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	239,986	0	239,986	0		239,986	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALNUT					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		97,453					97,453		C46	97,453	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	845						845		C89	845	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	7,409	3,572					10,981		C89	10,981	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	8,254	101,025	0	0	0	0	109,279	0		109,279	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	6,594						6,594			6,594	63		
64	Library service							0		D89	0	64		
65	Township contributions	20,051				16,662		36,713		D89	36,713	65		
66	Fire/EMT service	1,728				10,639		12,367		D89	12,367	66		
67	Splash Pad Grant	530						530		D89	530	67		
68	CITIES Grant - Streetscape Enhancement Project					264,101		264,101			264,101	68		
69								0			0	69		
70	Total local grants and reimbursements	28,903	0	0	0	291,402	0	320,305	0		320,305	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	37,157	101,025	0	0	531,388	0	669,570	0		669,570	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	148,803	A91	148,803	73		
74	Sewer							0	57,896	A80	57,896	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	43,984						43,984		A81	43,984	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	33,665						33,665		A44	33,665	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Mowing & Sanding & Truck Parking	625						625			625	103
104	TOTAL CHARGES FOR SERVICE	78,274	0	0	0	0	0	78,274	206,699		284,973	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	50				30,482		30,532		U99	30,532	108
109	Deposits and sales/fuel tax refunds	891						891		U99	891	109
110	Sale of property and merchandise	1,488				5,249		6,737		U11	6,737	110
111	Fines	1,016						1,016		U30	1,016	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Misc. Refunds	44						44			44	114
115	Vacate Alley Fees	813						813			813	115
116	Insurance Payment - Tow Fire Truck	2,389						2,389			2,389	116
117	Library Accounts - Memorial & Investments	5,363						5,363			5,363	117
118	EBS Account		18,752					18,752			18,752	118
119								0			0	119
120	TOTAL MISCELLANEOUS	12,054	18,752	0	0	35,731	0	66,537	0		66,537	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	397,651	213,747	99,224	0	661,553	0	1,372,175	206,699		1,578,874	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0	161,311	A89	161,311	126
127	Regular transfers in and interfund loans					91,289		91,289	17,081		108,370	127
128	Internal TIF loans and transfers in	15,000			90,380			105,380			105,380	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	15,000	0	0	90,380	91,289	0	196,669	178,392		375,061	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	412,651	213,747	99,224	90,380	752,842	0	1,568,844	385,091		1,953,935	132
133												133
134	Beginning fund balance July 1, 2016	707,890	211,122	16,604		934,022		1,869,638	314,219		2,183,857	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,120,541	424,869	115,828	90,380	1,686,864	0	3,438,482	699,310		4,137,792	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	13,738						13,738		E62	13,738	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	772						772		E89	772	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	31,387	2,671					34,058		E24	34,058	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	17,893						17,893		E32	17,893	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,204						1,204		E32	1,204	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	64,994	2,671		0	0	0	67,665			67,665	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALNUT		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	30,285	103,854					134,139		E44	134,139	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	1,045	11,033					12,078		E44	12,078	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	43,732						43,732		E81	43,732	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	75,062	114,887		0	0	0	189,949			189,949	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALNUT				<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
81	Section C — HEALTH AND SOCIAL SERVICES											81		
82	Welfare assistance — Current operation							0		E79	0	82		
83	Purchase of land and equipment							0		G79	0	83		
84	City hospital — Current operation							0		E36	0	84		
85	Purchase of land and equipment							0		G36	0	85		
86	Construction							0		F36	0	86		
87	Payments to private hospitals — Current operation							0		E36	0	87		
88	Health regulation and inspections — Current operation							0		E32	0	88		
89	Purchase of land and equipment							0		G32	0	89		
90	Construction							0		F32	0	90		
91	Water, air, and mosquito control — Current operation							0		E32	0	91		
92	Purchase of land and equipment							0		G32	0	92		
93	Construction							0		F32	0	93		
94	Community mental health — Current operation							0		E32	0	94		
95	Purchase of land and equipment							0		G32	0	95		
96	Construction							0		F32	0	96		
97	Other health and social services — Current operation							0		E79	0	97		
98	Purchase of land and equipment							0		G79	0	98		
99	Construction							0		F79	0	99		
100								0			0	100		
101								0			0	101		
102								0			0	102		
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103		
104												104		
105												105		
106												106		
107												107		
108												108		
109												109		
110												110		
111												111		
112												112		
113												113		
114												114		
115												115		
116												116		
117												117		
118												118		
119												119		
120												120		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	38,937	3,576					42,513		E52	42,513	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	6,775						6,775		E61	6,775	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	45,712	3,576		0	0	0	49,288			49,288	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	50,906						50,906		E89	50,906	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	509						509		E29	509	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	51,415	0	0	0	0	0	51,415			51,415	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,150	328					4,478		E29	4,478	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	79,597	45,937					125,534		E23	125,534	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,064						4,064		E25	4,064	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,951						6,951		E31	6,951	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	3,298						3,298		E89	3,298	171
172	Other general government — Current operation	26,595						26,595		E89	26,595	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	124,655	46,265	0	0	0	0	170,920			170,920	176
177	Section G — DEBT SERVICE				90,380			90,380			90,380	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	90,380	0	0	90,380			90,380	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						646,084		646,084			646,084	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	646,084	0	646,084			646,084	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	646,084	0	646,084			646,084	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	361,838	167,399	0	90,380	646,084	0	1,265,701			1,265,701	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALNUT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								145,457	E91	145,457	198
199	Purchase of land and equipment									G91	0	199
200	Construction								156,791	F91	156,791	200
201	Sewer and sewage disposal — Current operation								32,517	E80	32,517	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALNUT							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								334,765		334,765	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	361,838	167,399	0	90,380	646,084	0	1,265,701	334,765		1,600,466	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	41,289				62,081		103,370	5,000		108,370	255		
256	Internal TIF loans/repayments and transfers out			105,380				105,380			105,380	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	41,289	0	105,380	0	62,081	0	208,750	5,000		213,750	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	403,127	167,399	105,380	90,380	708,165	0	1,474,451	339,765		1,814,216	259		
260												260		
261	Ending fund balance June 30, 2017:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted		195,753			336,754		532,507			532,507	264		
265	Committed	182,402	61,717	10,448		641,945		896,512			896,512	265		
266	Assigned	235,623						235,623			235,623	266		
267	Unassigned	299,389						299,389			299,389	267		
268	Total Governmental	717,414	257,470	10,448	0	978,699	0	1,964,031			1,964,031	268		
269	Proprietary								359,545		359,545	269		
270	Total ending fund balance June 30, 2017	717,414	257,470	10,448	0	978,699	0	1,964,031	359,545		2,323,576	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,120,541	424,869	115,828	90,380	1,686,864	0	3,438,482	699,310		4,137,792	271		
272												272		

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WALNUT Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																				
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Purpose</td> <td style="width: 70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62 13,738</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62 13,738	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Purpose</td> <td style="width: 70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																				
Correction.....	M05 \$																																				
Health.....	M32																																				
Highways.....	M44																																				
Transit subsidies.....	M94																																				
Libraries.....	M52																																				
Police protection.....	M62 13,738																																				
Sewerage.....	M80																																				
Sanitation.....	M81																																				
All other.....	M89 \$																																				
Purpose	Amount paid to State																																				
Highways.....	L44 \$																																				
All other.....	L89 \$																																				
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																				
										Amount - Omit cents																											
Total salaries and wages paid.....										200 \$	183,758																										
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																				
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																													
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																													
1. Water utility	19U \$ 835,000	29U \$	39U \$ 75,000	49U \$ 760,000	49U \$	49U \$	49U \$	191 \$	14,880																												
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189																													
3. Electric utility	19U	29U	39U	49U	49U	49U		192																													
4. Gas utility	19U	29U	39U	49U	49U	49U		193																													
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																													
6. Industrial Revenue	19T	24T	34T		44T	44T		189																													
7. Mortgage revenue	19T	24T	34T		44T	44T		189																													
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189																													
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																													
9.	19U	29U	39U	49U	49U	49U	49U	189																													
10.	19U	29U	39U	49U	49U	49U	49U	189																													
11.	19U	29U	39U	49U	49U	49U	49U	189																													
12.	19U	29U	39U	49U	49U	49U	49U	189																													
13.	19U	29U	39U	49U	49U	49U	49U	189																													
14.	19U	29U	39U	49U	49U	49U	49U	189																													
Total long-term debt	835,000	0	75,000	760,000	0	0	0	14,880																													
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents																																	
				61V \$	170,000																																
		Outstanding as of JUNE 30, 2017		64V \$	170,000																																
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																				
Assessed Valuations by Levy Authority and County, AY2015/FY2017																																					
Actual valuation -- January 1, 2015																																					
				\$	39,147,168	x .05 = \$		1,957,358																													
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																																
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																		
	\$	\$		2,323,576	2,323,576																																
REMARKS																																					